



REQUEST FOR PROPOSAL:

AUDIT AND TAX SERVICES RFP

Submitted On: **9/16/2024**

Confidential & Proprietary Information

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1 BACKGROUND & ORGANIZATIONAL INFORMATION

1.1 BACKGROUND

Church World Service (CWS) is a faith-based organization transforming communities around the globe through just and sustainable responses to hunger, poverty, displacement, and disaster. Church World Service was founded in 1946 to respond to the devastation of Europe from World War II. Over the decades, the specifics of our programs have shifted and evolved, but our foundation of collaboration and welcome has remained unshakable. Our vision is a world where everyone has food, voice and a safe place to call home, and CWS teams across the United States and around the world work every day to make this vision a reality. Local partnerships and impacted communities are at the core of all of our work.

1.2 ORGANIZATION SITUATION, OBJECTIVES, AND EXPECTED BENEFITS

- > Church World Service operates in North America, Latin America, the Caribbean, Europe, Asia, and Africa. Church World Service is headquartered in Elkhart, Indiana and New York, New York (where it is incorporated)
- > Church World Service's primary source of funding is the United States Government. The remainder of funding consists of a mixture of public and community appeals, investment income, donations from its ecumenical partners and other organizations, and donated materials.
- > The organization is experiencing rapid growth. The operating budget of the organization more than doubled from FY21 (\$71 million) to FY22 (\$150 million) to FY23 (\$220 million) and is now \$274 million in FY24. Church World Service has utilized the services of one independent auditor for the past several years and while we are pleased with their services, the organization believes it is appropriate to solicit proposals to determine which accounting firm will service our audit and tax needs over the next five (5) years.

1.3 PURPOSE

The purpose of the Request for Proposal (RFP) is to invite potential audit firms to understand the audit and tax needs at Church World Service and the process to be used to select the firm that will best fit the needs of CWS now and in the future. The successful firm will be chosen based on their ability to meet Church World Service's increasingly complex audit and tax needs, their experience supporting the non-profit industry, their past successes with companies similar to Church World Service and their cultural fit with Church World Service.

2 SCOPE OF PROJECT

2.1 ORGANIZATION PROCESSES IN SCOPE

The successful firm will provide capabilities to support the work of CWS, including:

- Financial Statement and Uniform Guidance audits for the years ending June 30th, 2025, through June 30th, 2029.
- Preparation of the related management letters.
- Presentation of the results of the audit and the management letter at the Board's Audit & Risk Committee meeting, approximately two (2) times annually.
- Consultation on financial, tax, audit, and other matters related to the organization as may be required.
- Audit of the Church World Service pension plans and preparation and filing of Form 5500 for years ending December 31st, 2024 through December 31st, 2028.
- Preparation and filing of Form 990 for the years ending June 30th, 2025, through June 30th, 2029.
- Preparation and filing of FBARs for CWS and approximately two (2) employees for years ending December 31st, 2024-through December 31st, 2028.

The primary users of the financial statements are the Board of Directors, the Audit and Risk Committee, the Finance and Investment Committee, and other partners and stakeholders. In addition to the audit of the financial statements and pension, preparation and filing of tax and pension returns, and meetings with management and the Board Committees, we also require approximately 20 hours of partner and manager time for consultation with management throughout the year.

2.2 GEOGRAPHIES IN SCOPE

Church World Service is a global organization and as such will be the scope of the audit.

2.3 PROJECT TIMELINE

Following a successful selection and contracting in **Quarter 4, 2024**, Church World Service seeks to begin using audit and tax services as early as **January 2025**.

3 VENDOR EVALUATION PROCESS AND TIMELINE

Church World Service intends to select the audit and tax partner by **December 3rd, 2024**, with contracting to be concluded by **December 31st, 2024**. The following activities are planned to engage the audit firms and provide a fair and comprehensive evaluation process:

3.1 RFP DISTRIBUTION AND RESPONSE TIMELINE

September 16th, 2024, through October 17th, 2024

- > RFP distributed to vendors under consideration and made available through the CWS procurement portal **on September 16th, 2024**.
- > RFP responses are due by **October 15th, 2024**, at **3:00pm EST**.
 - > [Procurement Site Link]
- > Customer reference calls may be conducted during this time to support the final evaluation. Church World Service will notify the Audit & Tax firm prior to contacting references.
- > Audit Partners will be informed by **October 17th, 2024**, if they have been selected for the interview phase

3.2 INTERVIEW PHASE

October 22nd through October 24th, 2024

- > A final short list of vendors will be invited to provide a presentation of services and a comprehensive quote in response to this RFP.
- > Church World Service will work through contracting steps with representatives from the selected accounting firm.

4 RFP RESPONSE REQUIREMENTS AND FORMAT

Church World Service has identified a shortlist of vendors to receive this RFP and is posting it on its website. Along with the final quote and other selection criteria, responses to this RFP will be used to guide the evaluation process.

4.1 VENDOR OVERVIEW AND EXPERIENCE

Please provide an overview of your organization as well as specific information on the items below.

- > Company Name and Address
 - > Brief Company History
 - Number of years institution has been established.
 - Any outstanding material litigation
 - Material mergers or acquisitions in the last three years
 - Annual revenue growth rate for the last 3 years
 - > Number of employees
 - > Evidence of the firm's qualifications to provide the services outlined in section 2.1.
 - > Background and experience in auditing nonprofit clients.
 - > Size and organizational structure of the firm.
 - > Statement of the firm's understanding of work to be performed, including tax and non-audit services.
 - > A proposed timeline for fieldwork and final reporting.
 - > A brief overview of how you conduct the engagement in a remote environment.
 - > Names of the partner and audit manager who will be assigned to our audit and provide biographies.
- A copy of your firm's most recent peer review report, the related letter of comments, and the firm's response to the letter of comments.

4.2 SERVICES AND FEES

- Please provide your proposed fee structure for each of the five years of the proposal period, including whatever guarantees can be given regarding increases in future years, and the maximum fee that would be charged.
- Please describe your billing rates and procedures for technical questions that may come up during the year, or whether these occasional services are covered in the proposed fee structure.

4.3 RELEVANT CUSTOMER REFERENCES

Please provide three (3) customer references of your non-profit clients, ideally that are similar in size and operations to Church World Service. Please note Church World Service will not contact these organizations at this time without first notifying the accounting firm.

Provide the background information requested for each reference:

Table 4: Customer References

Details Requested	Reference #1	Reference #2	Reference #3
Organization Name and Location			
Contact Person and Position			
Brief Description of Organization (i.e., how is it similar to Church World Service?)			
Services Being Used			

5 VENDOR COMMUNICATIONS, RESPONSE DUE DATE, DELIVERY

5.1 VENDOR COMMUNICATIONS AND PROPOSAL DELIVERY

Responses are due in electronic format by 3:00 PM (EDT) on October 15th, 2024. Responses should be submitted TBD.

Church World Service will accept RFP-related questions from potential suppliers from receipt of the RFP until **12:00 PM (EDT) on October 9th, 2024**. Questions should be directed to *all three* of the following contacts:

- > Joanne Rendall, CFO, Church World Service, at jrendall@cwsglobal.org
- > Samantha Molt, Corporate Controller, smolt@cwsglobal.org
- > Tamara Robinson, Senior Director, trobinson@cwsglobal.org

After receipt of the RFP, it is a requirement that representatives of your company do not contact any Church World Service personnel pertaining to this request for proposal, except through the contacts listed above.

Note: Violation of this instruction may result in vendor disqualification from the evaluation process.

6 TERMS AND CONDITIONS

6.1 TERMINATION

Church World Service may terminate the RFP process at any time and for any reason, or for no reason, and Church World Service makes no commitments, express or implied that this process will result in a business transaction with anyone.

This RFP does not constitute an offer by Church World Service. Your organization's participation in this process may result in Church World Services electing your organization to engage in further discussions and negotiations. The commencement of such discussions, however, does not signify a commitment by Church World Service to execute a contract nor to continue negotiations. Church World Service may terminate negotiations at any time and for any reason, or for no reason.

Nothing in this RFP process shall grant a party the right to make commitments of any kind for, or on behalf of, another party. Further, this RFP process is not intended to be, nor shall it be construed as, a joint venture, teaming relationship, partnership, or other formal business arrangement and no party shall have the right or obligation to share any of the profits or bear any of the losses of another party under any contract or subcontract performed in conjunction herewith. This RFP does not commit Church World Service to enter into a contract or similar undertaking with your organization or any other organization or to result in any claim whatsoever by one party against another for reimbursement of cost for any effort expended as a result of this RFP process.

Church World Service shall have the right to reject or accept any proposal or offer, or any part thereof (e.g., any component of any proposed solution) for any reason whatsoever, and to accept other than the lowest offer, at its sole discretion.

Church World Service reserves the right to enter into relationships with more than one organization; can choose not to proceed with any vendor with respect to one or more categories; can choose to suspend the project or to issue a new RFP for this project that would supersede and replace this one.

Any recommendations or conclusions from this RFP process concerning the vendor shall not constitute a right (property or otherwise). By submitting a proposal, the vendor agrees to waive any right it may have to bring any claim, whether in damages or equity, against Church World Service, its agents and employees, with respect to any matter arising out of any process associated with this RFP.

Church World Service shall ultimately determine the timing and sequence of events resulting from this RFP.

6.2 PRICING

The vendor must agree to maintain their quoted pricing for 90 days after bid submission.

Selection may be made on the basis of initial offers received, without discussion and/or negotiations.

6.3 CONFIDENTIALITY

The vendor acknowledges and agrees that any and all information obtained regarding the Church World Service organization in any form is "Confidential and Proprietary Information" and vendor agrees that it will not, at any time, divulge the existence of this RFP, or permit the duplication, use or disclosure of any

such information to any person (other than its own employees, agents, advisors or partners who have a “need to know” in order to carry out their respective functions solely in furtherance of this RFP with Church World Service), unless such duplication, use or disclosure is specifically authorized by Church World Service. Church World Service will require the vendor to execute a non-disclosure agreement as a condition to receiving information from Church World Service. The vendor accepts this confidentiality notice and its obligation to maintain the confidentiality of Church World Service information under the terms of the non-disclosure agreement between Church World Service and the vendor and as referenced here. The term “Confidential and Proprietary Information” excludes:

- a. Any information which, at the time of disclosure, is generally known to the public or to the industry.
- b. Information disclosed to the disclosing party by third parties having a right to do so.
- c. Information which is known to the other party prior to the disclosure

6.4 PRESS RELEASES

Vendor shall not issue any press release, press conference, public disclosure or similar announcements to the industry or the media (to include security analysts) related to this RFP or the subject matter hereof, or data shared between the parties as a result of this RFP, without the prior written consent of Church World Service Corporate Communications Management.

6.5 SAFETY

The vendor and its employees will observe the safety requirements of Church World Service and those required by law. The vendor is responsible for the safety of its employees at all times while on Church World Service property.

6.6 PROPOSAL PREPARATION COST

Church World Service is not liable for any costs incurred by any vendor prior to signing a contract with all parties concerned. The vendor will assume all costs incurred in providing responses to the RFP and for providing any additional information required for Church World Service to facilitate the evaluation process. Church World Service reserves the right to discontinue the RFP process at any time, and makes no commitments, implied or otherwise, that this process will result in a business transaction with one or more vendors.

6.7 DUE DILIGENCE

The RFP is intended to provide vendors with enough information to respond to the RFP, but it is the vendors’ responsibility to obtain additional information deemed necessary to provide a complete and effective audit and tax solutions to Church World Service. It is the responsibility of the vendor to ensure all information contained with the response is accurate and reliable.

6.8 DISPUTES AND APPLICABLE LAW

Any dispute or controversy between the parties arising out of or relating to this RFP, including but not limited to disputes with respect to whether the subject matter of any controversy is in the scope of the RFP, or this RFP’s existence, validity or termination will be governed by and construed in accordance with the laws of the State of New York.